

**CERTIFICATE**

To the Clerk of, State of Kansas

We, the undersigned, officers of

City of McDonald

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit 2016		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	180,222	59,813
Special Highway		8	11,926	
Water Utility		8	90,843	
Sewer Utility		9	40,436	
Non-Budgeted Funds		10		
<b>Totals</b>		XXXXXX	323,427	59,813
Notice of the vote to adopt required to be published and attached to the budget			No	County Clerk's Use Only
Budget Summary		11		
Neighborhood Revitalization		12		
				Nov 1, 2015 Total Assessed Valuation

Assisted by:

Adams, Brown, Beran & Ball, Chtd.

Address:

718 Main St. Suite 224

Hays, KS 67601-4465

Email:

apfeife@abbb.com

Date Attested: August 13<sup>th</sup> 2016

*Rochel Finley*  
County Clerk



Governing Body

**PUBLISHER-OWNER**

\_\_\_\_\_ 2015

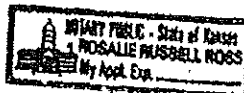
[illegible]

Lloyd A. Huff

July, 2015.

Rosalee Russell Row  
Notary Public

My appointment expires: 4-17-2019



Printer's fee: \$ 90.00

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Time:

Location:

Available at:

Must be at least 10 days between date published and hearing held.  
Latest date for notice to be published in your newspaper: August 2, 2015

January

February

March

April

May

June

July

August

September

October

November

December

**Examples**

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

August

J8

August 2, 2015

8

2

2015

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2015	677,226
New Improvements for 2015	2,858
Personal Property excluding oil, gas, and mobile homes - 2015	10,192
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2015	
Personal Property excluding oil, gas, and mobile homes- 2014	5,239
Gross earnings (intangible) tax estimate for 2016	498
Neighborhood Revitalization	50,622

Actual Tax Rates for the 2015 Budget:

Fund	Rate
General	90.039
Debt Service	
Library	
0	
0	
0	
0	
Total	90.039

Final Assessed Valuation from the November 1, 2014 Abstract	646,423
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From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	6,904
Recreational Vehicle Tax Estimate	80
16/20 M Vehicle Tax Estimate	451
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	
LAVTR	
City and County Revenue Sharing	

#### Computation of Delinquency

Actual Delinquency for 2013 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\* 0.0%

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2016 State Distribution for Kansas Gas Tax	4,230
2016 County Transfers for Gas***	
Adjusted 2015 State Distribution for Kansas Gas Tax	4,230
Adjusted 2015 County Transfers for Gas***	

\*\*\*Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2014 Budget Certificate Page	
Funds	2014 Expenditure Amounts Budget Authority
General	108,678
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	11,828
Water Utility	69,057
Sewer Utility	42,357
0	
0	
0	
0	

Note: If the 2014 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

**Input Sheet for City Budget Workbook**

Enter city name ("City of \_\_\_\_"):

City of McDonald

Enter county name followed by "County":

Enter year being budgeted (YYYY):

2016

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the 2015 Budget, Certificate Page:

\*If amended, then use the amended figures.\*

Fund Names:	Statute	2015 *Expenditures*	2014 Ad Valorem Tax
General	12-101a	104,572	58,203
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:


Total Ad Valorem Tax Levy Funds for 2015 Budgeted Year 58,203

Other (non-tax levy) fund names:

Special Highway	7,570
Water Utility	70,317
Sewer Utility	42,385

Single No Tax Levy Fund:


Total Expenditures for 2015 Budgeted Year 224,844

Non-budgeted funds:

1	Capital Improvement
2	Equipment Reserve
3	Water Depreciation Reserve
4	Sewer Depreciation Reserve
5	

The input for the following comes directly from the 2015 Budget, Budget Summary Page

	2013 Tax Rate (2014 Column)
General	95.736
Debt Service	
Library	
0	
0	
0	
0	

Total 95.736

Total Tax Levied (2014 budget column) 57,343

Assessed Valuation (2014 budget column) 481,112

2016

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<b>Totals</b>		xxxxxx	323,427	59,813
Notice of the vote to adopt required to be published and attached to the budget?			No	County Clerk's Use Only
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Neighborhood Revitalization		12		
				Nov 1, 2015 Total Assessed Valuation

Assisted by:

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Address:

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Hays, KS 67601-4465

Email:

gpfeifer@abbb.com

Date Attested: \_\_\_\_\_, 2015

County Clerk

Governing Body

City of McDonald

2016

Computation to Determine Limit for 2016

Amount of Levy

1. Total tax levy amount in 2015 budget	+ \$	58,203
2. Debt service levy in 2015 budget	- \$	0
3. Tax levy excluding debt service	\$	58,203

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+	2,858
5. Increase in personal property for 2015 :		
5a. Personal property 2015	+	10,192
5b. Personal property 2014	-	5,239
5c. Increase in personal property (5a minus 5b)	+	4,953
		(Use Only if > 0)
6. Valuation of annexed territory for 2015 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	-	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2015 :	+	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		7,811
9. Total estimated valuation July 1, 2015		677,226
10. Total valuation less valuation adjustment (9 minus 8)		669,415
11. Factor for increase (8 divided by 10)		0.01167
12. Amount of increase (11 times 3)	+ \$	679
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	58,882
14. Debt service levy in this 2016 budget		0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		58,882
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)	\$	931
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	59,813

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of McDonald

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General Fund	Capital Improvements	13,500	13,500	30,000	12-1,118
General Fund	Equipment Reserve	5,000	5,000	5,000	12-1,117
General Fund	Water Depreciation	5,000	-	-	12-631o
General Fund	Sewer Depreciation	5,000	-	-	12-631o
Water	Water Depreciation	-	5,000	35,000	12-825d
Sewer	Sewer Depreciation	5,000	5,000	10,000	12-825d
	<b>Totals</b>	<b>33,500</b>	<b>28,500</b>	<b>80,000</b>	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	<b>33,500</b>	<b>28,500</b>	<b>80,000</b>	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.



Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount 2020 Interest
						Interest	Principal	Interest	Principal	
General Obligation:										
NONE										
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:										
NONE										
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>
Other:										
NONE										
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>



City of McDonald

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	46,258	72,353	63,326
Receipts:			
Ad Valorem Tax	55,714	57,039	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,593	0	0
Motor Vehicle Tax	7,908	8,309	6,904
Recreational Vehicle Tax	94	169	80
16/20M Vehicle Tax	600	554	451
Gross Earning (Intangible) Tax	978	362	498
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	10,443	0	0
Local Sales Tax	23,497	9,362	19,400
Franchise Tax	8,109	6,500	6,500
Fines and Fees	37,488	10,000	20,000
Rent	2,625	0	0
Crop Proceeds	2,117	1,000	1,000
Insurance Refunds	5,646	0	0
Oil Revenue	4,000	0	0
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	8,805	2,250	2,250
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>171,617</b>	<b>95,545</b>	<b>57,083</b>
<b>Resources Available:</b>	<b>217,875</b>	<b>167,898</b>	<b>120,409</b>
Expenditures:			
Public Services	32,941	35,000	35,000
Commodities	75,031	42,000	72,000
Contractual	0	4,000	4,000
Capital Outlay	9,050	487	9,751
Sidewalk Project	0	0	20,000
Transfer to Capital Improvement Reserve	13,500	13,500	30,000
Transfer to Equipment Reserve	5,000	5,000	5,000
Transfer to Water Depreciation	5,000	0	0
Transfer to Sewer Depreciation	5,000	0	0
Neighborhood Revitalization Rebate	0	4,585	4,471
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			/
<b>Total Expenditures</b>	<b>145,522</b>	<b>104,572</b>	<b>180,222</b>
Unencumbered Cash Balance Dec 31	72,353	63,326	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	108,678	104,572	180,222
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			180,222
Tax Required			59,813
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			59,813

See Tab A

City of McDonald

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,120	5,366	7,696
Receipts:			
State of Kansas Gas Tax	4,246	4,230	4,230
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,246</b>	<b>4,230</b>	<b>4,230</b>
<b>Resources Available:</b>	<b>5,366</b>	<b>9,596</b>	<b>11,926</b>
Expenditures:			
Personal Services	0	500	500
Street Maintenance	0	400	400
Capital Outlay	0	1,000	11,026
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>1,900</b>	<b>11,926</b>
Unencumbered Cash Balance Dec 31	5,366	7,696	0
2014/2015/2016 Budget Authority Amount:	11,828	7,570	11,926

Adopted Budget Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	37,318	48,633	46,883
Receipts:			
User Fees	42,029	38,000	43,710
Connection Fees	3,264	250	250
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>45,293</b>	<b>38,250</b>	<b>43,960</b>
<b>Resources Available:</b>	<b>82,611</b>	<b>86,883</b>	<b>90,843</b>
Expenditures:			
Personal Services	12,302	13,000	13,000
Contractual	6,687	7,000	7,000
Capital Outlay	12,943	15,000	35,843
Other	2,046	0	0
Transfer to Depreciation Reserve	0	5,000	35,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>33,978</b>	<b>40,000</b>	<b>90,843</b>
Unencumbered Cash Balance Dec 31	48,633	46,883	0
2014/2015/2016 Budget Authority Amount:	69,057	70,317	90,843

City of McDonald

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	30,908	29,821	18,936
Receipts:			
User Fees	17,577	19,000	19,000
Connection Fees	3,266	2,500	2,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>20,843</b>	<b>21,500</b>	<b>21,500</b>
<b>Resources Available:</b>	<b>51,751</b>	<b>51,321</b>	<b>40,436</b>
Expenditures:			
Personal Services	16,671	10,000	10,000
Commodities	185	12,000	12,000
Capital Outlay	24	5,385	8,436
Other	50	0	0
Transfer to Sewer Depreciation Reserve	5,000	5,000	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>21,930</b>	<b>32,385</b>	<b>40,436</b>
Unencumbered Cash Balance Dec 31	29,821	18,936	0
2014/2015/2016 Budget Authority Amount:	42,357	42,385	40,436

**City of McDonald**

## NON-BUDGETED FUNDS

(Only the actual budget year for 2014 is to be shown)

### Non-Budgeted Funds

[illegible]

\*\*\* Note: These two block figures should agree.

2016

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of McDonald**

will meet on August 12, 2015 at 7:00 PM at City Hall 504 Ottawa St. McDonald, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall 504 Ottawa St. McDonald, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed budget 2016 expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	145,522	95.736	104,572	90.039	180,222	59,813	88.321
Special Highway	0		1,900		11,926		
Water Utility	33,978		40,000		90,843		
Sewer Utility	21,930		32,385		40,436		
Non-Budgeted Funds							
Totals	201,430	95.736	178,857	90.039	323,427	59,813	88.321
Less: Transfers	33,500		28,500		80,000		
Net Expenditure	167,930		150,357		243,427		
Total Tax Levied	57,343		58,203		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	481,112		646,423		677,226		

**Outstanding Indebtedness,**

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2013

2014

2015

0
0
0
0
0
0

0
0
0
0
0
0

0
0
0
0
0
0

\*Tax rates are expressed in mills

**Rose Gordon**

City Official Title: City Clerk

**2016 Neighborhood Revitalization Rebate**

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	59,813	88.321	4,471
Debt Service			
Library			
TOTAL	59,813	88.321	4,471

2015 July 1 Valuation: 677,226Valuation Factor: 677.226Neighborhood Revitalization Subj to Rebate: 50,622Neighborhood Revitalization factor: 50.622

\*\*This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.